**BEST AVAILABLE COPY**

Attorney Docket No. 00944-03

PATENT**COMBINED DECLARATION AND POWER OF ATTORNEY**

As a below named inventor, I hereby declare that:

TYPE OF DECLARATION

This declaration is for the National Stage of PCT/US2004/036563.

INVENTORSHIP IDENTIFICATION

My residence, post office address and citizenship are as stated below, next to my name. I believe that I am an original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter that is claimed, and for which a patent is sought on the invention entitled:

TITLE OF INVENTION

Orally Available Sphingosine 1-Phosphate Receptor Agonists and Antagonists

SPECIFICATION IDENTIFICATION

The specification of which was filed on 3 November 2004 as PCT International Application No. PCT/US2004/036563.

ACKNOWLEDGMENT OF REVIEW OF PAPERS AND DUTY OF CANDOR

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information, which is material to patentability as defined in 37, Code of Federal Regulations, Section 1.56.

CLAIM FOR BENEFIT OF PRIOR U.S. PROVISIONAL APPLICATION(S)

I hereby claim the benefit under Title 35, United States Code, Section 119(e) of any United States provisional application(s) listed below:

PROVISIONAL APPLICATION NUMBER**60/516,887****FILING DATE****11/03/2003**

(Declaration and Power of Attorney-Page 1 of 2)

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Attorney Docket No. 00944-03

POWER OF ATTORNEY

I hereby appoint the practitioners associated with **Customer No. 34444** to prosecute this application and transact all business in the Patent and Trademark Office connected therewith.

CORRESPONDENCE ADDRESS

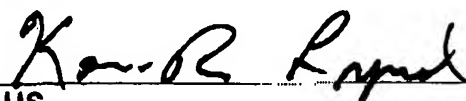
Please direct all correspondence to the address associated with **Customer No. 34444**.

DECLARATION

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true, and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

SIGNATURES**Kevin R. Lynch**

Inventor's signature

Date 5-2-06Country of Citizenship **US**Residence **Charlottesville, Virginia, United States**Post Office Address **1632 Meadowbrook Heights Road, Charlottesville, VA 22901 US****Timothy L. Macdonald**

Inventor's signature

Date _____

Country of Citizenship **US**Residence **Charlottesville, Virginia, United States**Post Office Address **200 Douglas Avenue, Unit 3B, Charlottesville, VA 22902 US**

(Declaration and Power of Attorney-Page 2 of 2)

Received Time May. 3. 12:23PM

Attorney Docket No: 00944-03

BEST AVAILABLE COPY**PATENT**

COMBINED DECLARATION AND POWER OF ATTORNEY

As a below named inventor, I hereby declare that:

TYPE OF DECLARATION

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PROVISIONAL APPLICATION NUMBER
60/516,887

FILING DATE
11/03/2003

(Declaration and Power of Attorney-Page 1 of 2)

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Attorney Docket No. 00944-03

POWER OF ATTORNEY

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SIGNATURES**Kevin R. Lynch**

Inventor's signature _____

Date _____

Country of Citizenship **US**Residence **Charlottesville, Virginia, United States**Post Office Address **1632 Meadowbrook Heights Road, Charlottesville, VA 22901 US****Timothy L. Macdonald**Inventor's signature Timothy L. MacdonaldDate May 3, 2006Country of Citizenship **US**Residence **Charlottesville, Virginia, United States**Post Office Address **200 Douglas Avenue, Unit 3B, Charlottesville, VA 22902 US**

(Declaration and Power of Attorney--Page 2 of 2)

Received Time May. 3. 1:10PM